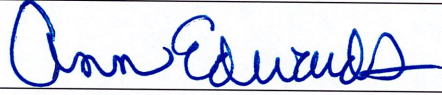
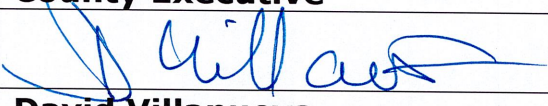
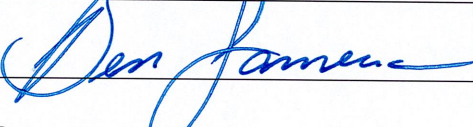
		<b>Policy # 1955</b>
<b>Subject: Grant Award Policy</b>		
<b>Responsible Department: Department of Finance</b>		
<b>Effective Date: 07/2019</b>		<b>Revision Date: 10/2022</b>
		
<b>Ann Edwards County Executive</b>		
		
<b>David Villanueva Deputy County Executive</b>		
		
<b>Ben Lamera Director of Finance</b>		

**1. Purpose**

To establish written financial management procedures for grant awards.

**2. Authority**

Title 2 CFR Section 200.302 and 200.305  
Sacramento County Code 2.61.090

**3. Scope**

Applies to funds received directly from the federal government, state government, and other local governments or organizations.

**4. Procedures**

Background

County Departments seek grant opportunities to access additional financial resources to support operations and programs. To receive and expend grant funding, County Departments must comply with: grant terms; applicable laws and regulations, including Title 2 CFR Section 200.302 and 200.305; and Sacramento County Code 2.61.090.

## Grant Awards Policy Number 1955

In order to comply with the federal requirements as well as manage cash received by the department, all incoming funds are maintained and recorded in the County's financial system and reconciled on a monthly and quarterly basis. The County's SAM Unique Entity ID GMMDXLLDKSL5, formerly DUNS Number, 071550800, is used for all grant awards.

### Definitions

Grant – A grant is an award of financial assistance in the form of money or property by a funding source such as the federal, state, or other local governments or organizations for specific purpose(s).

Advance Payment – Payment that an awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-federal entity disburses the funds for program purposes.

Reimbursement – Amount paid (not advanced) to recover costs incurred by the County.

### Process and Procedures

Grant opportunities should be assessed by County Departments for applicability, eligibility, and whether they have the capacity to fulfill grant requirements. County Departments shall obtain approval from the Board of Supervisors to apply and accept grant awards.

The County generally receives grant advances and expenditure reimbursements on a monthly or quarterly basis from federal, state and local entities. Notification of funding is received typically through a grant award/agreement, a remittance advice, allocation letter, etc.

- Funds are deposited with the Sacramento County Department of Finance, Treasury Division (Treasury) from the various funding agencies.
- Treasury deposits funds and posts in the Comprehensive Online Management Personnel and Accounting System (COMPASS), which is the County's Financial Management System, to the appropriate department budget units or unearned revenue accounts.
- Amounts deposited are reviewed and reconciled to the corresponding notification submitted by the department receiving funding.
- Claims/reimbursement requests are prepared in accordance with funding guidelines based on allowable costs per regulations.
- On a monthly/quarterly basis, after claims are submitted to funding agencies, advances in the unearned revenue accounts are transferred

## Grant Awards Policy Number 1955

via journal voucher (JV) to cover reimbursable costs from the appropriate funding source. Fiscal Accounting Managers or delegated personnel review the JV and supporting documents to ensure funds are being applied to the relevant programs/projects in the allowable amount and post the JV in COMPASS.

- Funds passed through to sub-recipients shall be monitored to ensure sub-recipients comply with the grant agreement, applicable laws and regulations.

### Cash Management Controls

- Treasury receives and posts funds on behalf of County Departments. Balances are reviewed and reconciled to supporting documentation provided by department personnel on a monthly and quarterly basis.
- Funds received are coded and tracked by the relevant funding sources, fund center, program, and month/quarter to ensure funds are not co-mingled and are appropriately applied to claimed balances.
- Assigned personnel within a department maintain and monitor fund balances received, as well as reimbursable expenditures per the claims, and research and resolve discrepancies.
- Assigned personnel within a department review support for cash reimbursement to ensure accuracy and post to COMPASS.
- Claims are prepared and submitted to funding agencies by the due dates.
- Various assigned personnel such as supervisors or managers review and approve all claims to ensure that allowable expenditures comply with regulations, cost principles, and the claiming instructions.
- Departments minimize the time elapsing between the receipt of funds and the disbursement by applying funds to cover reimbursable program expenditures by fund sources as soon as claims are submitted.

### Grant Close-out

- Grant files shall be retained for reference per grant stipulations, audit requirements, and should comply with Federal and State retention.
- Assigned personnel shall ensure all audit requirements of the grant are met.
- Any unspent funds at the expiration of the grant must be handled as stipulated in the grant agreement.

## **5. Review**

Review annually and revise for any changes in guidance from the aforementioned authorities above.